

**CERTIFICATE**

To the Clerk of Osborne County, State of Kansas

We, the undersigned, officers of

**City of Osborne, Kansas**

- certify that: (1) the hearing mentioned in the attached publication was held  
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2019; and  
(3) the Amounts(s) of 2018 Ad Valorem Tax are within statutory limitations

		2019 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
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Statement of Lease-Purchases		6		
Computation to Determine State Library Grant		7		
<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	8	1,231,874	405,328
Debt Service	10-113	9	181,198	108,965
Library	12-1220	9	72,000	62,344
Recreation	12-1927	10	23,900	12,213
Industrial	12-1617H	10	1,078	
Special Highway		11	97,008	
Special Parks		11	21,618	
Equipment		12	1,088	
Permanent Rec. Park Equip		12	26,757	
Electric & Water		13	2,803,196	
Electric Utility Reserve		14	500,000	
Sewer		14	127,000	
Golf		15	56,181	
Airport		15	18,900	
Non-Budgeted Funds-A		16	0	
<b>Totals</b>		xxxxxx	5,161,798	588,851
				93,672
Budget Summary		17		
Neighborhood Revitalization Rebate		18		
				County Clerk's Use Only
				6,286,481
				Nov 1, 2018 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)  
Does the City need to hold an election?

670,672  
NO

Assisted by:

**ADAMS, BROWN, BERAN,  
& BALL, CHTD.**

Address:

P.O. Box 1186

Hays, KS 67601

Email:

Attest: July 20, 2018

Vienna Davis  
County Clerk

Linda Muck  
Ernest L. Anderson  
Teri Thornton  
Edward D. McDave  
Governing Body

CPA Summary

No assurance is provided.

City of Osborne, Kansas

2019

**Computation to Determine Limit for 2019**

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ 602,485
2. Library levy in 2018 budget	- \$ 52,639
Other tax entity levy in 2018 budget	- \$ 10,162
3. Net tax levy	\$ 539,684

**2019 Budget Percentage Adjustments**

4. New improvements for 2018 :	+ 50,468	
5. Increase in personal property for 2018 :		
5a. Personal property 2018	+ 305,925	
5b. Personal property 2017	- 307,612	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2018 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	+ 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2018 :	+ 46	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ 0	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	50,514	
11. Total estimated valuation July 1, 2018	6,278,923	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0081	
13. Percentage adjustment increase (12 times 3)	+ \$ 4,377	
14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)	1.40%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 7,556	
16. Total Percentage Adjustments	\$ 11,933	

No assurance is provided.

**2019 Revenue Adjustments**

17. Property tax revenues for debt service in 2019 budget:		+	108,965	
Property tax revenues for debt service in 2018 budget:		-	107,017	
Increase property tax revenues spent on debt service			<u>1,948</u>	
18. Property tax revenues spent for public building commission and lease payments in the 2019 budget:		+	0	
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	0	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
19. Property tax revenues spent on special assessments in the 2019 budget:		+	0	
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 budget:		+	0	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)				
and loss of funding from Federal sources after January 1, 2017 in the 2019 budget:		+	0	
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2019 budget:		+	0	
23. Law enforcement expenses - 2019 budget:		+	220,000	
Law enforcement expenses - 2018 budget:		-	175,000	
CPI adjustment	1.40%		<u>2,450</u>	
Increased law enforcement expenses in 2019 budget:				
(Do not include building construction or remodeling costs)		+	<u>42,550</u>	
24. Fire protection expenses - 2019 budget:		+	16,450	
Fire protection expenses - 2018 budget:		-	16,450	
CPI adjustment	1.40%		<u>230</u>	
Increased fire protection expense in 2019 budget:				
(Do not include building construction or remodeling costs)		+	<u>0</u>	
25. Emergency medical expenses - 2019 budget:		+	27,000	
Emergency medical expenses - 2018 budget:		-	27,000	
CPI adjustment	1.40%		<u>378</u>	
Increased emergency medical expenses in 2019 budget:				
(Do not include building construction or remodeling costs)		+	<u>0</u>	
26. Total Revenue Adjustments				<u>44,498</u>

No assurance is provided.

**Levies on Behalf of Another Political or Governmental Subdivision**

27. Library levy - 2019 budget:	+	62,344
Other tax entity levy - 2019 budget:	+	12,213
Other tax entity levy - 2019 budget:	+	
<b>28. Total Levies on Behalf of Another Political or Governmental Subdivision</b>	+	<b>74,557</b>
<b>29. Total Computed Tax Levy</b>		<b>670,672</b>

**Other Tests - Property Tax Decline**

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below

2015 Tax Levy (Less Levy for other Governmental Units)	497,146	
2016 Tax Levy (Less Levy for other Governmental Units)	532,002	None
2017 Tax Levy (Less Levy for other Governmental Units)	553,841	None
2018 Tax Levy (Less Levy for other Governmental Units)	539,684	Decline

Average Tax Levy (last three years)	541,842
CPI Adjustment of 0.021	11,379
Average Tax Levy Adjusted by CPI	553,221

2019 Total Tax Levy (Less Levy for Other Governmental Units)	514,294
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**Exemption from Election Requirement** **Yes**

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**Other Tests - Lost Valuation Test**

Assessed Valuation Loss	0
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2019 Tax Levy (Less Levy for other Governmental Units)	0.000
2018 Tax Levy (Less Levy for other Governmental Units)	0.000
Change in Levy	0

CPI Adjustment	7,556
2019 Mill Rate (Less Mills for other Governmental Units)	0.000

Loss of Assessed Valuation Multiplied by 2019 Mill Rate	0
Total Adjustment for Loss of Assessed Valuation	7,556

**Exemption from Election Requirement** **Yes**

No assurance is provided.

City of Osborne, Kansas

2019

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund for 2018	Ad Valorem Levy Tax Year 2017	Allocation for Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	432,667	69,263	1,295	1,018	5,542	0
Debt Service	107,017	17,132	320	252	1,371	0
Library	52,639	8,427	158	124	674	0
Recreation	10,162	1,627	30	24	130	0
Industrial		0	0	0	0	0
TOTAL	602,485	96,449	1,803	1,418	7,717	0

County Treas Motor Vehicle Estimate	96,449				
County Treas Recreational Vehicle Estimate		1,803			
County Treas 16/20M Vehicle Estimate			1,418		
County Treas Commercial Vehicle Tax Estimate				7,717	
County Treas Watercraft Tax Estimate					0

Motor Vehicle Factor	0.16009				
Recreational Vehicle Factor		0.00299			
16/20M Vehicle Factor			0.00235		
Commercial Vehicle Factor				0.01281	
Watercraft Factor					0.00000



No assurance is provided.  
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**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND  
REGIONAL LIBRARY SYSTEMS**

**Budgeted Year: 2019**

Library found in: City of Osborne, Kansas  
Osborne County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year <u>2018</u>	Proposed Year <u>2019</u>
Ad Valorem	\$51,586	\$62,344
Delinquent Tax	\$1,877	\$0
Motor Vehicle Tax	\$8,775	\$8,427
Recreational Vehicle Tax	\$140	\$158
16/20M Vehicle Tax	\$151	\$124
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$62,529	\$71,053
Difference in Total Taxes:	\$8,524	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$6,424,642	\$6,278,923
Did Assessed Valuation Decrease?	Yes	
Levy Rate	8.194	9.929
Difference in Levy Rate:	1.735	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

No assurance is provided.  
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City of Osborne, Kansas

2019

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>General</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	242,924	353,083	329,777
Receipts:			
Ad Valorem Tax	435,103	424,014	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	6,517	18,190	0
Motor Vehicle Tax	72,669	74,356	69,263
Recreational Vehicle Tax	1,337	1,188	1,295
16/20M Vehicle Tax	1,256	1,278	1,018
Commercial Vehicle Tax	5,552	6,044	5,542
Watercraft Tax	342	0	0
Local Alcoholic Liquor	983	205	205
Local Sales/Use Tax	59,889	56,000	56,000
Licenses and Permits	5,275	4,500	4,500
Franchise Taxes	31,371	33,000	33,000
Highway Connecting Links	11,256	9,000	9,000
Architect and Engineering	15,289	0	0
Fines and Bond Payments	16,800	7,500	7,500
Sales of Assets	100	0	0
Cemetery Lots and Permits	2,950	2,000	2,000
Osborne County Rock Receipts	231	500	500
Sales of Fireworks	3,500	100	100
Employee Insurance Reimbursement	71,663	51,600	51,600
Refunds	8,922	0	0
Rent Income	6,090	6,000	6,000
Swimming Pool	9,660	11,500	11,500
Donations	90	0	0
Transfers In	240,000	240,000	240,000
Interest on Idle Funds	11,972	5,500	5,500
Neighborhood Revitalization Rebate	-25,828	-14,407	-8,254
Miscellaneous	6,160	500	500
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>999,149</b>	<b>938,568</b>	<b>496,769</b>
<b>Resources Available:</b>	<b>1,242,073</b>	<b>1,291,651</b>	<b>826,546</b>

No assurance is provided.

City of Osborne, Kansas

**FUND PAGE - GENERAL**

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
<b>Resources Available:</b>	1,242,073	1,291,651	826,546
<b>Expenditures:</b>			
General Government	132,229	155,500	147,000
Police Department	184,418	175,000	220,000
Fire Department	12,527	16,450	16,450
Street Department	172,777	147,043	148,043
Ball Field	8,472	11,200	11,200
Park Department	34,121	51,081	51,081
Cemetery	2,555	4,100	4,100
Swimming Pool	36,437	42,000	44,000
Tort Liability	2,162	3,500	3,500
Economic Development	4,245	0	28,000
Golf	37,955	39,000	39,000
City Office Building	15,660	14,000	14,000
Ambulance	27,000	27,000	27,000
Employee Benefits	218,432	276,000	276,000
Subtotal detail (Should agree with detail)	888,990	961,874	1,029,374
Cash Forward (2019 column)	0	0	202,500
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>888,990</b>	<b>961,874</b>	<b>1,231,874</b>
Unencumbered Cash Balance Dec 31	353,083	329,777	xxxxxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	1,089,882	1,053,874	1,231,874
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,231,874
		Tax Required	405,328
Delinquent Comp Rate:	0.0%		0
Amount of 2018 Ad Valorem Tax			405,328

**CPA Summary**

No assurance is provided.

City of Osborne, Kansas

2019

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
<b>General Government</b>			
Salaries	48,114	94,500	80,000
Contractual	82,108	58,000	61,000
Commodities	823	2,000	5,000
Miscellaneous	1,184	1,000	1,000
<b>Total</b>	<b>132,229</b>	<b>155,500</b>	<b>147,000</b>
<b>Police Department</b>			
Salaries	123,462	130,000	139,800
Contractual	6,883	8,500	8,500
Commodities	20,074	18,000	18,000
Capital Outlay	29,238	0	34,000
Fuel/Miscellaneous	3,975	17,000	14,000
Attorney Fees/Inmate Expenses	0	0	5,700
Animal Control	786	1,500	0
<b>Total</b>	<b>184,418</b>	<b>175,000</b>	<b>220,000</b>
<b>Fire Department</b>			
Contractual	404	6,300	6,300
Commodities	4,716	6,150	6,150
Fuel Expense	107	500	500
Fireworks	7,300	3,500	3,500
<b>Total</b>	<b>12,527</b>	<b>16,450</b>	<b>16,450</b>
<b>Street Department</b>			
Salaries	30,247	30,243	31,243
Contractual	1,811	8,500	8,500
Commodities	82,505	70,000	70,000
Capital Outlay	52,311	25,800	25,800
Equipment/Fuel	5,903	12,500	12,500
<b>Total</b>	<b>172,777</b>	<b>147,043</b>	<b>148,043</b>
<b>Ball Field</b>			
Salaries	5,100	5,300	5,300
Contractual	10	1,600	1,600
Commodities	3,063	3,900	3,900
Equipment/Fuel	299	400	400
<b>Total</b>	<b>8,472</b>	<b>11,200</b>	<b>11,200</b>
<b>Park Department</b>			
Salaries	26,231	34,981	34,981
Contractual	1,619	1,500	1,500
Commodities	5,579	5,000	5,000
Capital Outlay	33	7,000	7,000
Equipment/Fuel	659	2,600	2,600
<b>Total</b>	<b>34,121</b>	<b>51,081</b>	<b>51,081</b>
<b>Page 1 - Total</b>	<b>544,544</b>	<b>556,274</b>	<b>593,774</b>

No assurance is provided.

City of Osborne, Kansas

2019

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
<b>Expenditures:</b>			
<b>Cemetery</b>			
Contractual	0	400	400
Commodities	2,555	3,500	3,500
Equipment/Fuel	0	200	200
<b>Total</b>	<b>2,555</b>	<b>4,100</b>	<b>4,100</b>
<b>Swimming Pool</b>			
Salaries	22,600	23,000	25,000
Contractual	1,777	2,500	2,500
Commodities	7,545	11,500	11,500
Capital Outlay	4,515	5,000	5,000
<b>Total</b>	<b>36,437</b>	<b>42,000</b>	<b>44,000</b>
<b>Tort Liability</b>			
Contractual	2,162	3,500	3,500
<b>Total</b>	<b>2,162</b>	<b>3,500</b>	<b>3,500</b>
<b>Economic Development</b>			
Salaries	4,245	0	28,000
<b>Total</b>	<b>4,245</b>	<b>0</b>	<b>28,000</b>
<b>Golf</b>			
Salaries	37,955	39,000	39,000
<b>Total</b>	<b>37,955</b>	<b>39,000</b>	<b>39,000</b>
<b>City Office Building</b>			
Salaries	3,350	3,500	3,500
Contractual	10,719	9,000	9,000
Commodities	1,591	1,500	1,500
<b>Total</b>	<b>15,660</b>	<b>14,000</b>	<b>14,000</b>
<b>Ambulance</b>			
Contractual	27,000	27,000	27,000
<b>Total</b>	<b>27,000</b>	<b>27,000</b>	<b>27,000</b>
<b>Employee Benefits</b>			
Insurance Premiums	138,224	170,000	170,000
Payroll Taxes	27,430	29,000	29,000
Retirement	27,559	44,000	44,000
Unemployment Insurance	758	1,000	1,000
Workman's Compensation	24,461	32,000	32,000
<b>Total</b>	<b>218,432</b>	<b>276,000</b>	<b>276,000</b>
Page 2 -Total	344,446	405,600	435,600
Page 1 -Total	544,544	556,274	593,774
<b>Grand Total</b>	<b>888,990</b>	<b>961,874</b>	<b>1,029,374</b>

(Note: Should agree with general sub-totals.)

No assurance is provided.

City of Osborne, Kansas

2019

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Debt Service	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	17,378	4,342	3,377
Receipts:			
Ad Valorem Tax	76,419	104,877	XXXXXXXXXXXXXXXXXX
Delinquent Tax	1,282	1,053	0
Motor Vehicle Tax	19,214	12,877	17,132
Recreational Vehicle Tax	356	206	320
16/20M Vehicle Tax	224	222	252
Commercial Vehicle Tax	1,545	1,047	1,371
Watercraft Tax	103	0	0
Transfers In	62,000	52,000	52,000
Neighborhood Revitalization Rebate	-6,315	-3,563	-2,219
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>154,828</b>	<b>168,719</b>	<b>68,856</b>
<b>Resources Available:</b>	<b>172,206</b>	<b>173,061</b>	<b>72,233</b>
Expenditures:			
Bond Principal	147,000	152,000	157,000
Interest	20,864	17,684	14,198
Cash Basis Reserve (2019 column)	0	0	10,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>167,864</b>	<b>169,684</b>	<b>181,198</b>
Unencumbered Cash Balance Dec 31	4,342	3,377	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	172,864	174,684	181,198
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			181,198
Tax Required			108,965
Delinquent Comp Rate: 0.0%			0
Amount of 2018 Ad Valorem Tax			108,965

Adopted Budget Library	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	16,022	9,453	1,542
Receipts:			
Ad Valorem Tax	51,307	51,586	XXXXXXXXXXXXXXXXXX
Delinquent Tax	642	1,877	0
Motor Vehicle Tax	8,820	8,775	8,427
Recreational Vehicle Tax	163	140	158
16/20M Vehicle Tax	137	151	124
Commercial Vehicle Tax	685	713	674
Watercraft Tax	43	0	0
Donations	20	0	0
Neighborhood Revitalization Rebate	-3,049	-1,753	-1,269
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>58,768</b>	<b>61,489</b>	<b>8,114</b>
<b>Resources Available:</b>	<b>74,790</b>	<b>70,942</b>	<b>9,656</b>
Expenditures:			
Personal Services	30,502	31,600	31,700
Contractual	645	2,000	1,500
Commodities	2,240	1,500	1,500
Capital Outlay	3,000	4,000	3,000
Appropriations to Library Board	28,950	30,300	32,800
Miscellaneous	0	0	1,500
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>65,337</b>	<b>69,400</b>	<b>72,000</b>
Unencumbered Cash Balance Dec 31	9,453	1,542	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	70,450	70,900	72,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			72,000
Tax Required			62,344
Delinquent Comp Rate: 0.0%			0
Amount of 2018 Ad Valorem Tax			62,344

<b>CPA Summary</b>	No assurance is provided.
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City of Osborne, Kansas

2019

**FUND PAGE FOR FUNDS WITH A TAX LEV**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Recreation</b>	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	3,179	12,523	10,125
Receipts:			
Ad Valorem Tax	11,836	9,959	xxxxxxxxxxxxxxxxxx
Delinquent Tax	133	381	0
Motor Vehicle Tax	1,783	2,019	1,627
Recreational Vehicle Tax	33	32	30
16/20M Vehicle Tax	30	35	24
Commercial Vehicle Tax	137	164	130
Watercraft Tax	9	0	0
Program Fees	11,483	0	0
Neighborhood Revitalization Rebate	-702	-338	-249
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>24,742</b>	<b>12,252</b>	<b>1,562</b>
<b>Resources Available:</b>	<b>27,921</b>	<b>24,775</b>	<b>11,687</b>
Expenditures:			
Contractual	9,076	8,650	8,650
Commodities	392	0	0
Summer Recreation Program	930	1,000	10,000
Transfers Out	5,000	5,000	5,000
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	250
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>15,398</b>	<b>14,650</b>	<b>23,900</b>
Unencumbered Cash Balance Dec 31	12,523	10,125	xxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	14,900	14,900	23,900
Non-Appropriated Balance			
See Tab A	Total Expenditure/Non-Appr Balance		23,900
	Tax Required		12,213
Delinquent Comp Rate:	0.0%		0
Amount of 2018 Ad Valorem Tax			12,213

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Industrial</b>	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	5,128	1,071	1,078
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxxxx
Delinquent Tax	20	7	0
Motor Vehicle Tax	0	0	0
Recreational Vehicle Tax	0	0	0
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>20</b>	<b>7</b>	<b>0</b>
<b>Resources Available:</b>	<b>5,148</b>	<b>1,078</b>	<b>1,078</b>
Expenditures:			
Economic Development	2,200	0	1,078
Contractual	1,877	0	0
Capital Outlay	0	0	0
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>4,077</b>	<b>0</b>	<b>1,078</b>
Unencumbered Cash Balance Dec 31	1,071	1,078	xxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	5,253	3,704	1,078
Non-Appropriated Balance			
	Total Expenditure/Non-Appr Balance		1,078
	Tax Required		0
Delinquent Comp Rate:	0.0%		0
Amount of 2018 Ad Valorem Tax			0

<b>CPA Summary</b>	No assurance is provided.
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City of Osborne, Kansas

2019

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	48,793	56,880	60,458
Receipts:			
State of Kansas Gas Tax	36,282	36,680	36,550
County Transfers Gas	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>36,282</b>	<b>36,680</b>	<b>36,550</b>
<b>Resources Available:</b>	<b>85,075</b>	<b>93,560</b>	<b>97,008</b>
Expenditures:			
Personal Services	28,195	29,102	29,102
Contractual	0	4,000	4,000
Commodities	0	0	63,906
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>28,195</b>	<b>33,102</b>	<b>97,008</b>
Unencumbered Cash Balance Dec 31	56,880	60,458	0
2017/2018/2019 Budget Authority Amount:	44,002	44,002	97,008

Adopted Budget

<b>Special Parks</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	20,225	21,208	21,413
Receipts:			
Liquor Tax	983	205	205
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>983</b>	<b>205</b>	<b>205</b>
<b>Resources Available:</b>	<b>21,208</b>	<b>21,413</b>	<b>21,618</b>
Expenditures:			
Capital Outlay	0	0	21,618
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>21,618</b>
Unencumbered Cash Balance Dec 31	21,208	21,413	0
2017/2018/2019 Budget Authority Amount:	19,365	20,430	21,618

**CPA Summary**

No assurance is provided.



City of Osborne, Kansas

2019

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Equipment</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	1,088	1,088	1,088
Receipts:			
Transfers In	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>1,088</b>	<b>1,088</b>	<b>1,088</b>
Expenditures:			
Capital Outlay	0	0	1,088
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>1,088</b>
Unencumbered Cash Balance Dec 31	1,088	1,088	0
2017/2018/2019 Budget Authority Amount:	2,225	1,088	1,088

Adopted Budget

<b>Permanent Rec. Park Equip</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	12,389	16,757	21,757
Receipts:			
Transfers In	5,000	5,000	5,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Resources Available:</b>	<b>17,389</b>	<b>21,757</b>	<b>26,757</b>
Expenditures:			
Capital Outlay	632	0	26,757
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>632</b>	<b>0</b>	<b>26,757</b>
Unencumbered Cash Balance Dec 31	16,757	21,757	0
2017/2018/2019 Budget Authority Amount:	17,389	22,389	26,757

**CPA Summary**

No assurance is provided.

City of Osborne, Kansas

2019

Adopted Budget <b>Electric &amp; Water - Detail Expenditures:</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
<b>Electric Production</b>			
Salaries	105,330	107,796	108,796
Contractual	11,992	20,000	20,000
Commodities	18,388	30,000	30,000
Capital Outlay	0	23,000	48,000
Fuel and Electricity	1,094,817	1,220,000	1,220,000
Auto	330	1,000	0
Auto Insurance	22,007	25,000	25,000
Catalytic Converter Lease	70,781	0	0
<b>Total</b>	<b>1,323,645</b>	<b>1,426,796</b>	<b>1,451,796</b>
<b>Electric Distribution</b>			
Salaries	137,598	165,000	165,000
Contractual	11,313	12,000	12,000
Commodities	60,014	65,000	65,000
Capital Outlay	23,695	29,000	29,000
Auto/Fuel	1,092	10,500	10,500
House Demo	0	6,000	6,000
Digger Truck Lease	18,316	18,316	0
<b>Total</b>	<b>252,028</b>	<b>305,816</b>	<b>287,500</b>
<b>Electric Administration</b>			
Salaries	44,260	44,000	44,000
Contractual	9,634	20,000	20,000
Commodities	13,666	11,000	11,000
Capital Outlay	1,779	0	0
Insurance	17,399	15,000	20,000
Payroll Tax	23,422	30,000	30,000
Retirement	25,693	37,300	37,300
Health Insurance	86,839	110,000	110,000
Service Trust	0	7,000	7,000
Economic Development	2,513	11,300	6,500
Refunds	4,886	11,500	11,500
Sales Tax	81,375	85,000	85,000
Use Tax	0	2,500	2,500
Miscellaneous	2,130	2,000	2,000
<b>Total</b>	<b>313,596</b>	<b>386,600</b>	<b>386,800</b>
<b>Page 1 - Total</b>	<b>1,889,269</b>	<b>2,119,212</b>	<b>2,126,096</b>

No assurance is provided.

City of Osborne, Kansas

2019

Adopted Budget <b>Electric &amp; Water - Detail Expen</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
<b>Water Production</b>			
Salaries	46,947	47,000	57,000
Contractual	7,045	10,000	10,000
Commodities	12,367	16,000	16,000
Capital Outlay	0	9,000	49,000
Auto	90	1,000	1,000
<b>Total</b>	<b>66,449</b>	<b>83,000</b>	<b>133,000</b>
<b>Water Distribution</b>			
Salaries	30,415	29,100	9,100
Contractual	12,243	15,000	15,000
Commodities	12,104	10,000	10,000
Capital Outlay	20,578	30,000	30,000
Auto/Fuel	3,222	7,000	7,000
<b>Total</b>	<b>78,562</b>	<b>91,100</b>	<b>71,100</b>
<b>Water Administration</b>			
Contractual	7,417	8,000	8,000
Commodities	2,972	0	0
Office Supplies	0	4,300	4,300
Insurance	4,971	4,000	6,000
Payroll Tax	4,169	5,000	5,000
Retirement	5,091	8,700	8,700
Health Insurance	29,436	30,000	30,000
Water Protection Fee	3,536	4,000	4,000
Contingency Reserve	12,305	0	0
<b>Total</b>	<b>69,897</b>	<b>64,000</b>	<b>66,000</b>
Page 2 -Total	214,908	238,100	270,100
Page 1 -Total	<b>1,889,269</b>	<b>2,119,212</b>	<b>2,126,096</b>
<b>Grand Total</b>	<b>2,104,177</b>	<b>2,357,312</b>	<b>2,396,196</b>

(Note: Should agree with general sub-totals.)

No assurance is provided.

City of Osborne, Kansas

2019

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Electric &amp; Water</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	988,832	1,166,385	972,073
Receipts:			
Electric Service Collections and Related Fees	2,249,574	2,250,000	2,250,000
Refunds	8,922	5,000	5,000
Transfer In	5,562	0	0
Licenses and Permits	3,700	0	0
Penalties	17,946	0	0
Rent	1,010	0	0
Water Collection	229,984	215,000	215,000
Miscellaneous	12,032	15,000	15,000
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>2,528,730</b>	<b>2,485,000</b>	<b>2,485,000</b>
<b>Resources Available:</b>	<b>3,517,562</b>	<b>3,651,385</b>	<b>3,457,073</b>
Expenditures:			
See Electric and Water Detail Schedule	2,104,177	2,357,312	2,396,196
Transfers:			
General Fund	170,000	170,000	240,000
Electric Reserve	15,000	100,000	100,000
Bond and Interest Fund	62,000	52,000	52,000
Golf Fund	0	0	15,000
Cash Forward (2019 column)		0	0
Miscellaneous		0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>2,351,177</b>	<b>2,679,312</b>	<b>2,803,196</b>
Unencumbered Cash Balance Dec 31	1,166,385	972,073	653,877
2017/2018/2019 Budget Authority Amount:	2,636,417	2,679,312	2,803,196

**CPA Summary**

No assurance is provided.

City of Osborne, Kansas

2019

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Electric Utility Reserve</b>	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	671,795	516,220	546,220
Receipts:			
Transfers In	15,000	100,000	100,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>15,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Resources Available:</b>	<b>686,795</b>	<b>616,220</b>	<b>646,220</b>
Expenditures:			
Transfer to General Fund	70,000	70,000	0
Capital Outlay	100,575	0	500,000
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>170,575</b>	<b>70,000</b>	<b>500,000</b>
Unencumbered Cash Balance Dec 31	516,220	546,220	146,220
2017/2018/2019 Budget Authority Amount:	70,000	716,795	500,000

See Tab A

Adopted Budget

<b>Sewer</b>	Prior Year	Current Year	Proposed Budget
	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	207,969	206,199	184,699
Receipts:			
Customer Sales	91,041	91,000	91,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>91,041</b>	<b>91,000</b>	<b>91,000</b>
<b>Resources Available:</b>	<b>299,010</b>	<b>297,199</b>	<b>275,699</b>
Expenditures:			
Personal Services	33,128	33,000	43,000
Contractual	2,773	8,000	8,000
Commodities	9,285	1,000	1,000
Capital Outlay	980	13,670	13,670
KDHE Water Pollution Loan	18,630	18,630	18,630
Repairs and Maintenance	2,292	1,500	1,500
Operating Expense	0	7,500	7,500
Insurance	4,971	4,500	6,000
Auto	0	5,000	5,000
Payroll Taxes	2,270	3,000	3,000
Health Insurance	15,639	13,000	16,000
Retirement	2,843	3,700	3,700
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>92,811</b>	<b>112,500</b>	<b>127,000</b>
Unencumbered Cash Balance Dec 31	206,199	184,699	148,699
2017/2018/2019 Budget Authority Amount:	123,600	112,500	127,000

**CPA Summary**

No assurance is provided.

City of Osborne, Kansas

2019

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Golf</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	17,857	20,200	16,619
Receipts:			
Fees and Collections	29,460	28,000	28,000
Rent	8,250	9,600	9,600
Donations	161	0	0
Transfers In	0	0	15,000
Miscellaneous	1,067	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>38,938</b>	<b>37,600</b>	<b>52,600</b>
<b>Resources Available:</b>	<b>56,795</b>	<b>57,800</b>	<b>69,219</b>
Expenditures:			
Salaries	4,971	7,000	7,000
Contractual	6,902	13,000	13,000
Commodities	16,344	12,500	12,500
Capital Outlay	2,816	8,681	23,681
Transfers Out	5,562	0	0
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>36,595</b>	<b>41,181</b>	<b>56,181</b>
Unencumbered Cash Balance Dec 31	20,200	16,619	13,038
2017/2018/2019 Budget Authority Amount:	41,181	41,181	56,181

Adopted Budget <b>Airport</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	49,309	45,180	38,180
Receipts:			
Rent	9,675	8,000	8,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>9,675</b>	<b>8,000</b>	<b>8,000</b>
<b>Resources Available:</b>	<b>58,984</b>	<b>53,180</b>	<b>46,180</b>
Expenditures:			
Salaries	2,137	2,700	2,700
Contractual	7,588	8,000	11,900
Commodities	4,079	4,300	4,300
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>13,804</b>	<b>15,000</b>	<b>18,900</b>
Unencumbered Cash Balance Dec 31	45,180	38,180	27,280
2017/2018/2019 Budget Authority Amount:	14,500	15,000	18,900

**CPA Summary**

No assurance is provided.

### NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2017 is to be shown)

### Non-Budgeted Funds-A

[illegible]

## CPA Summary

No assurance is provided.

NOTICE OF BUDGET HEARIN

2019

The governing body of  
City of Osborne, Kansas  
will meet on July 18, 2018 at 7:00 pm at City Clerk's Office for the purpose of hearing and  
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at City Clerk's Office and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget Year for 2019		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate *
General	888,990	68.389	961,874	67.345	1,231,874	405,328	64.554
Debt Service	167,864	11.844	169,684	16.658	181,198	108,965	17.354
Library	65,337	8.072	69,400	8.194	72,000	62,344	9.929
Recreation	15,398	1.858	14,650	1.582	23,900	12,213	1.945
Industrial	4,077		0		1,078		
Special Highway	28,195		33,102		97,008		
Special Parks	0		0		21,618		
Equipment	0		0		1,088		
Permanent Rec. Park Equip	632		0		26,757		
Electric & Water	2,351,177		2,679,312		2,803,196		
Electric Utility Reserve	170,575		70,000		500,000		
Sewer	92,811		112,500		127,000		
Golf	36,595		41,181		56,181		
Airport	13,804		15,000		18,900		
Non-Budgeted Funds-A	0						
Totals	3,835,455	90.163	4,166,703	93.779	5,161,798	588,851	93.782
Less: Transfers	327,562		397,000		412,000		
Net Expenditure	3,507,893		3,769,703		4,749,798		
Total Tax Levied	622,378		602,485		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	6,902,997		6,424,642		6,278,923		
Outstanding Indebtedness, January 1,	2016		2017		2018		
G.O. Bonds	972,000		825,000		678,000		
Revenue Bonds	0		0		0		
Other	229,029		216,431		203,494		
Lease Purchase Principal	258,816		140,214		17,818		
Total	1,459,845		1,181,645		899,312		

\*Tax rates are expressed in mills

City Official Title: City Clerk

No assurance is provided.  
Page No. 17



City of Osborne, Kansas

2019

**2019 Neighborhood Revitalization Rebate**

Budgeted Funds for 2019	2018 Ad Valorem before Rebate**	2018 Mil Rate before Rebate	Estimate 2019 NR Rebate
General	397,074	63.239	8,254
Debt Service	106,746	17.001	2,219
Library	61,075	9.727	1,269
Recreation	11,964	1.905	249
Industrial	0	0	0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	576,860	91.872	11,991

2018 July 1 Valuation: 6,278,923

Valuation Factor: 6,278.923

Neighborhood Revitalization Subj to Rebate: 130,513

Neighborhood Revitalization factor: 130.513

\*\*This information comes from the 2019 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.